

Accountancy Board of Ohio
State of Ohio
Public Meeting Minutes of June 10, 2022
Conference Room 1948, 19th Floor Vern Riffe Center
77 S. High St, Columbus, Ohio 43215

The Accountancy Board of Ohio (Board) held a meeting on June 10, 2022, at 10:00 am in Conference Room 1948, on the 19th floor of the Vern Riffe Center for Government and the Arts, 77 South High Street, Columbus.

ATTENDANCE

The Accountancy Board of Ohio (Board) met in person and via a Microsoft Teams live stream. The following were present in person and virtually:

Board Members:

Gerald P. Weinstein, CPA, Chair
Brendan P. Fitzgerald, CPA, Vice-Chair
Richard (Scott) Blake, Public Member, Secretary
Kenya Y. Watts, CPA, Immediate Past-Chair
John E. Soucie, CPA, Member
Louise A. Jackson, CPA, Member
Megan E. Durst, CPA, Member (in attendance virtually)

Board Staff:

John E. Patterson, Executive Director
Tracey F. Fithen, Assistant Executive Director
Donna M. Oklok, Investigations Supervisor
Charlene Nortey, Investigator
Sarah J. Sarnowski, Investigator
Richelle Johnson, Information Administrator
Eythan J. Gregory, Esq, Ohio Assistant Attorney General

Guests:

Barbara Benton, Vice President- Government Affairs, OSCPA
Jillian Brown, KPMG, Incoming Board Member

CALL TO ORDER

Mr. Weinstein called the meeting to order at 10:00 a.m. and welcomed the guests in the audience. The Pledge of Allegiance was recited.

FORMAL HEARINGS

FORMAL HEARING: Alan C. Greenwell (CASE NO: CO2022-0619)

Mr. Weinstein opened a formal disciplinary hearing at 10:05 am pursuant to Chapter 119 of the Revised Code. This hearing was requested by Mr. Greenwell, who was in attendance with counsel, Mr. Deis. The Board charged Mr. Greenwell with a violation of 4701.16(A)(8) of the Ohio Revised Code concerning suspension or revocation of the right to practice before any state or federal agency.

Mr. Gregory provided an opening statement.

Mr. Deis provided an opening statement.

Mr. Gregory called Board Investigator, Charlene Nortey, to testify to the accuracy of the records of the Board.

Mr. Gregory introduced State's Exhibits; Exhibit A, pages 1-5; Exhibit B, pages 1-2; Exhibit C, pages 1-12; and Exhibit D, pages 1-124 into the record.

Ms. Nortey was questioned by Mr. Gregory.

Mr. Deis presented his evidence and then called Alan C. Greenwell to testify.

Mr. Greenwell was sworn in and then testified.

The Board questioned Mr. Greenwell.

Mr. Deis called on witness Douglas Meyer.

Mr. Gregory provided a closing argument.

Mr. Deis provided a closing argument.

The Board admitted all exhibits into evidence.

Mr. Weinstein concluded the hearing.

FORMAL HEARING: William R. Eaglowski/Eaglowski & Co. (CASE NO: CO2022-1591) - Goldman

Mr. Weinstein opened a formal disciplinary hearing at 11:40 am pursuant to Chapter 119 of the Revised Code. Mr. Eaglowski did not request a hearing, nor was he present. The Board charged Mr. Eaglowski/Eaglowski & Co. with a violation of 4701.16 (A)(3), (9) and (11) of the Ohio Revised Code for violation of any of the provisions of section 4701.14 of the Revised Code, failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Mr. Gregory made an opening statement.

Mr. Gregory called Board Investigator, Sarah Sarnowski, to testify to the accuracy of the records of the Board. Mr. Gregory then introduced State's Exhibits: A, pages 1-28.

Ms. Sarnowski was questioned by Mr. Weinstein.

The Board admitted all exhibits into evidence.

Mr. Gregory provided a closing argument.

Mr. Weinstein concluded the hearing.

REQUESTS FOR WAIVER

MICHELE L. CAHAL, CPA

Ms. Cahal requested a waiver of the \$200 late filing fee, due to not renewing her permit before the renewal deadline.

ROBERT J. MALOY, CPA

Mr. Maloy requested a waiver of the \$200 CPE fine, due to not completing the annual CPE requirement.

ROBERTA A. BETLEJEWSKI, CPA

Ms. Betlejewski requested a waiver of the \$90 CPE fine, due to not completing the annual CPE requirement.

JENNIFER M. REDER, CPA

Ms. Reder requested a waiver of the \$200 late filing fee, due to not renewing her permit before the renewal deadline.

LINDA S. SEKURA, CPA

Ms. Sekura requested a waiver of the \$300 CPE fine, due to not completing the annual CPE requirement.

CRAIG L. MCMEECHAN, CPA

Mr. McMeechan requested a waiver of the \$600 CPE fine, due to not completing the annual CPE requirement.

BARTON S. SCHWARZBEK, CPA

Mr. Schwarzbek requested a waiver of the \$444.50 CPE fine, due to not completing the annual CPE requirement.

QUASI-JUDICIAL DELIBERATIONS

Ms. Watts introduced a motion to enter quasi-judicial deliberations to discuss formal hearings, requests for waivers of late fees and CPE deficiency fees, and board requests. This motion was seconded by Mr. Blake. A roll call vote was held, and the motion passed 7-0. After discussion, the Board returned to general session.

HEARING DECISIONS

FORMAL HEARING: Alan C. Greenwell (CASE NO: CO2022-0619)

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to revoke the CPA permit of Mr. Greenwell, but to stay the revocation pending the completion of the following conditions by July 31, 2022: Payment of a \$1,000 fine and completion of three credits of a Board-approved, Ohio-specific professional standards and responsibilities course.

Motion carried 6-1 on a roll call vote.

William R. Eaglowski/Eaglowski & Co. (CASE NO: CO2022-1591)

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to revoke the CPA permit of Mr. Eaglowski and the firm registration of Eaglowski & Co., but to stay the revocation pending the completion of the following conditions by July 31, 2022: : Payment of a \$2,000 fine and completion of three credits of a Board-approved, Ohio-specific professional standards and responsibilities course.

Motion carried 7-0 on a roll call vote.

SUMMARY OF WAIVER REQUESTS

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to approve the request for waiver for M. Cahal.

Motion carried 7-0 on a roll call vote.

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to deny the requests for waiver for R. Maloy, R. Betlejewski, J. Reder, L. Sekura, C. McMeechan and B. Schwarzbek.

Motion carried 7-0 on a roll call vote.

REQUEST FOR CONSIDERATION

Mr. Patterson stated this case was reviewed by himself and Ms. Oklok. Harold H. Brown made a request to be exempt from the 24-credit accounting/auditing CPE requirement, as he is not employed in public accounting. Mr. Patterson and Ms. Oklok believed that, based on the information Mr. Brown provided, he would be required to complete 24 CPE credits in accounting/auditing per Board rule 4701-15-11. Mr. Brown disagreed with this assessment and requested the Board's review.

Board members reviewed and discussed the request and documents Mr. Brown submitted in support of his argument.

Mr. Weinstein asked the Board members if Mr. Brown should be exempt from the accounting/auditing requirement. There Board members agreed that Mr. Brown should complete 24 credits in the accounting/auditing field.

The Board members agreed not to take additional action.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson stated Ms. Oklok would discuss the 30 semester credit accounting certification rule.

When the legislature changed the requirement to sit for the CPA exam from 150 semester credits to 120 semester credits, the 30-semester credit accounting course requirement to sit to for the CPA exam was reduced to 24 semester credits. However, the Board retained the ability to reinstate the 30 semester credit accounting course requirement by rule as a certification requirement. Ms. Oklok reported this updated rule will be effective July 1, 2022.

June is the end of the legislature's virtual meeting extension. Beginning in July, Board members must attend Board meetings in-person, unless the legislature takes additional action.

Mr. Gregory will advise the Board if respondents can continue to participate virtually. The Attorney General's Office will create an opinion on the matter. The Board will follow the opinion, once issued.

Mr. Patterson has been nominated for the NASBA Executive Director's Committee Chair.

The NASBA Regional Director position is vacant. Any interested party should express interest no later than Monday, June 13, 2022.

INFORMATION REPORTS AND UPDATES

BUDGET/FINANCIAL

Ms. Fithen stated for the fiscal year ending 2022, the funds have almost depleted. Invoices cannot be submitted until July 1, 2022.

Mr. Patterson stated a projector was purchased with the funds; however, most expenses are allotted for eLicense, rent, employee salaries and benefits. Fees have not been raised for about 25 years. During budget preparation for fiscal years 2024-2025, rule changes will be submitted which will increase registration and permit fees.

Board members asked questions about the budget.

EDUCATION ASSISTANCE REPORT

Ms. Fithen reported on efforts to recoup education funds from individuals who did not sit for the exam within the two (2) year requirement. Approximately \$30,000 of the funds have been recouped and those funds will be returned to the scholarship fund.

Mr. Patterson stated students must be enrolled in an accounting education program to receive the scholarship funds. The program must prepare the student to qualify for the CPA exam.

RULES UPDATES

Ms. Oklok stated the change for Rule 4701-11-07 will be effective July 1, 2022. The update to the Board Communications rule will require licensees to report within 30 days any criminal, civil or administrative actions. Questions will be added to the individual and firm license registration processes.

INVESTIGATIONS REPORT

Ms. Oklok stated cease and desist notices were sent to licensees with expired permits who were also holding out. Several of these licensees have renewed.

There was a brief discussion pertaining to when licensees are sent reminders to renew their permits or registrations, and requirements to maintain current contact information.

APPROVAL OF APRIL 22, 2022 BOARD MEETING MINUTES

Ms. Jackson moved to approve the April 22, 2022 Board meeting minutes, which was seconded by Ms. Durst. Motion carried 7-0 on a roll call vote.

OLD BUSINESS

STATUS OF PAST HEARINGS

Mr. Patterson reported that there are no active appeals.

NEW BUSINESS

None.

CHAIR'S REPORT

DISCIPLINARY ACTION COMMITTEE

The committee did not meet as there were no matters to discuss.

Mr. Patterson stated if a licensee has almost completed a peer review, and has informed the Board, complied with the cease-and-desist notice, and has paid all fees and fines, the Board typically will not proceed with a disciplinary hearing.

SUMMARY OF BOARD REQUESTS

Mr. Weinstein reported the NASBA Eastern Regional Meeting will be held at the end of June and various Board members will be in attendance.

Ms. Brown's request to attend the regional meeting was approved by Mr. Weinstein, and she will be able to complete a NASBA scholarship application.

Ms. Watts asked if any board member was interested in becoming a NASBA Regional Director.

Mr. Patterson suggested minority representation on the Board as an important consideration for future member appointments.

ADJOURNMENT

Mr. Weinstein requested a motion to adjourn. Motion to adjourn was moved by Ms. Watts and seconded by Mr. Blake, the Board voted to adjourn at 1:22 pm.

Motion carried 7-0.

Gerald P. Weinstein, Chair

Richard (Scott) Blake, Secretary